

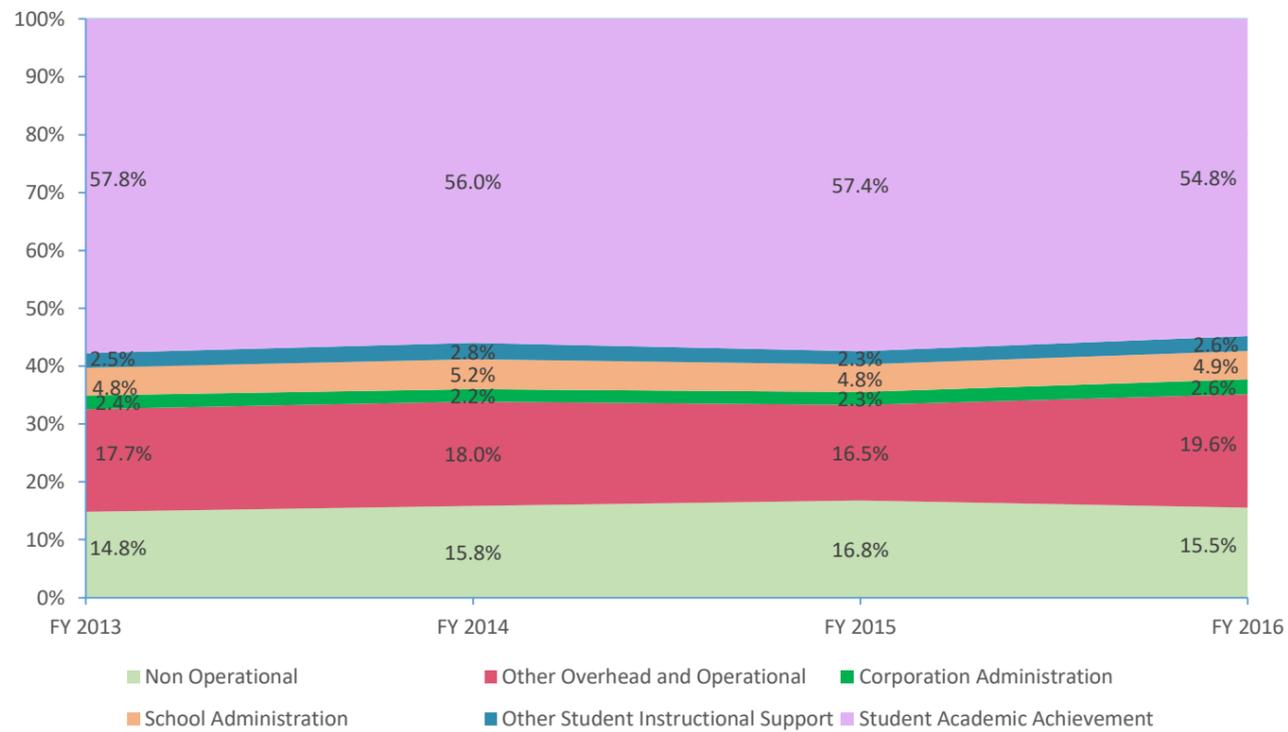
School Corporation Expenditures by Account
Biannual Financial Report Data
Washington Com Schools (1405)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$13,466,360	59.0%	\$14,032,089	53.2%	\$13,797,628	57.8%	\$13,390,354	56.0%	\$14,693,306	57.4%	\$13,996,116	54.8%
Student Instructional Support	\$1,845,864	8.1%	\$1,952,801	7.4%	\$1,743,153	7.3%	\$1,915,432	8.0%	\$1,802,882	7.0%	\$1,905,652	7.5%
Total	\$15,312,223	67.1%	\$15,984,890	60.6%	\$15,540,781	65.1%	\$15,305,787	64.0%	\$16,496,188	64.5%	\$15,901,768	62.3%

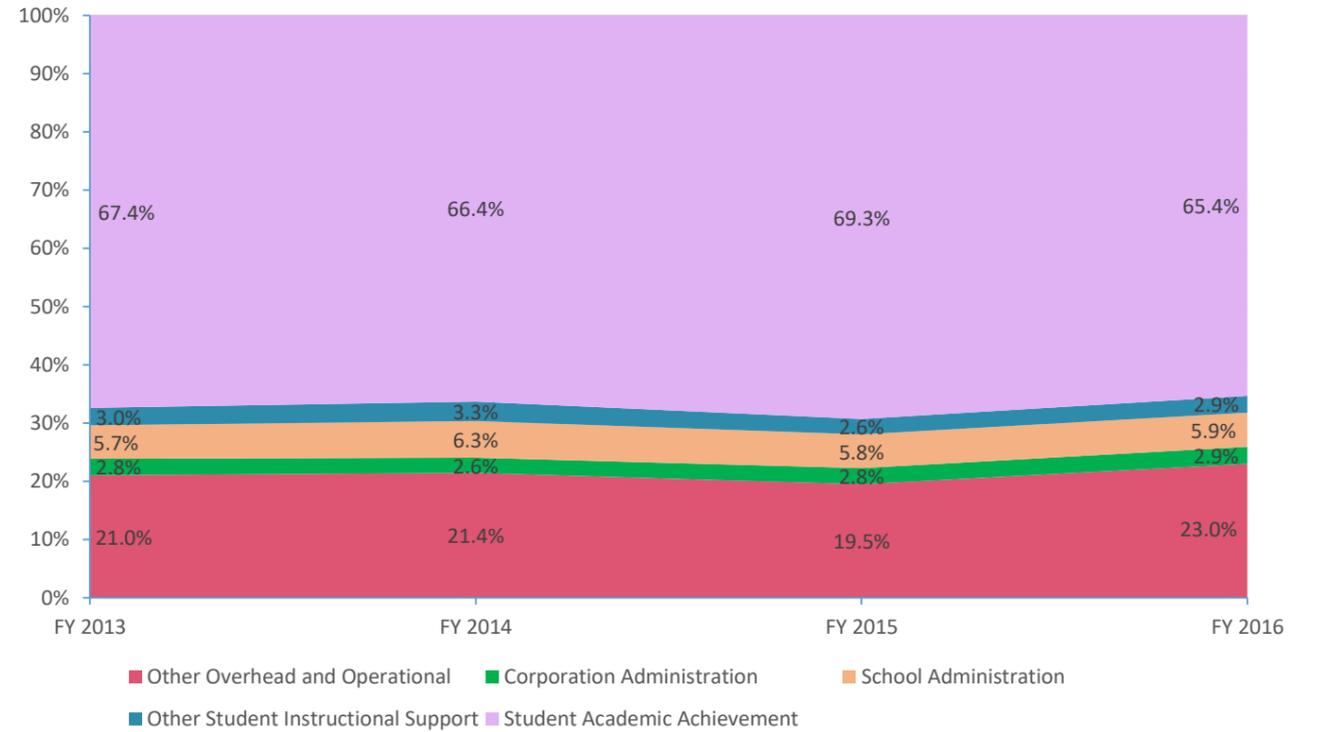
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,952,873	17.3%	\$5,339,534	20.2%	\$4,801,648	20.1%	\$4,826,848	20.2%	\$4,797,035	18.7%	\$5,670,125	22.2%
Non Operational	\$3,549,063	15.6%	\$5,073,388	19.2%	\$3,541,680	14.8%	\$3,790,544	15.8%	\$4,294,609	16.8%	\$3,969,510	15.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,501,936	32.9%	\$10,412,922	39.4%	\$8,343,328	34.9%	\$8,617,392	36.0%	\$9,091,644	35.5%	\$9,639,635	37.7%

Grand Total	\$22,814,159		\$26,397,812		\$23,884,108		\$23,923,179		\$25,587,833		\$25,541,404
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Washington Com Schools (1405)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$57,777	\$335,493	\$230,463	\$589,287	919.9%	75.6%	155.7%
11100	Regular Programs	Elementary	\$3,714,424	\$5,441,941	\$5,492,427	\$5,726,605	54.2%	5.2%	4.3%
11200	Regular Programs	Middle/Junior High	\$1,072,480	\$1,498,478	\$1,340,453	\$1,422,480	32.6%	-5.1%	6.1%
11300	Regular Programs	High School	\$1,711,134	\$2,397,769	\$2,544,434	\$2,605,183	52.2%	8.7%	2.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$24,300	\$24,875	\$167,872	\$166,253	584.2%	568.4%	-1.0%
11420	Regular Programs	Vocational Education - Agriculture B	\$43,480	\$66,676	\$74,882	\$59,856	37.7%	-10.2%	-20.1%
11430	Regular Programs	Vocational Education - Distributive Education	\$62,124	\$90,245	\$111,909	\$112,260	80.7%	24.4%	0.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$113,901	\$157,628	\$60,720	\$72,852	-36.0%	-53.8%	20.0%
11470	Regular Programs	Vocational Education - Business Education	\$126,482	\$204,811	\$229,082	\$233,294	84.4%	13.9%	1.8%
11480	Regular Programs	Vocational Education - Industrial Education A	\$64,645	\$116,342	\$130,060	\$132,675	105.2%	14.0%	2.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$32,253	\$5,730	\$0	\$0	-100.0%	-100.0%	NA
11610	Regular Programs	Alternative Education Programs - Elementary	\$0	\$0	\$0	\$43,555	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$42,714	\$85,827	\$65,976	\$63,914	49.6%	-25.5%	-3.1%
12520	Special Programs	Culturally Different - Compensatory	\$913	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$0	\$14,531	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$40,584	\$33,824	\$16,668	\$18,057	-55.5%	-46.6%	8.3%
16100	Remediation	Remediation Testing	\$100,218	\$175,819	\$51,938	\$51,157	-49.0%	-70.9%	-1.5%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$821	\$2,625	\$476	NA	-42.1%	-81.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$48,998	\$108,665	\$112,515	\$81,159	65.6%	-25.3%	-27.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,415,679	\$1,874,270	\$3,272,959	\$1,982,520	40.0%	5.8%	-39.4%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$195,434	\$216,789	\$88,970	NA	-54.5%	-59.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$89,579	\$32,194	\$20,729	\$27,695	-69.1%	-14.0%	33.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$40,048	\$53,353	\$12,506	\$15,530	-61.2%	-70.9%	24.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$4,000	\$0	\$0	NA	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$203,767	\$304,718	\$160,040	\$99,998	-50.9%	-67.2%	-37.5%
22230	Instruction	Library/Media Services - Audiovisual	\$0	\$0	\$0	\$1,571	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$8,530	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$400,830	\$500,717	\$102,790	\$91,138	-77.3%	-81.8%	-11.3%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$1,869	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$168,378	\$0	\$0	\$0	-100.0%	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,118	\$3,277	\$58,453	\$49,743	1107.8%	1418.2%	-14.9%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$91,364	\$257,933	\$161,567	\$199,504	118.4%	-22.7%	23.5%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$46,719	\$55,451	\$58,516	NA	25.3%	5.5%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$421,637	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$10,100,357	\$14,032,089	\$14,693,306	\$13,996,116	38.6%	-0.3%	-4.7%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$7,578	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$372,139	\$512,747	\$411,674	\$463,404	24.5%	-9.6%	12.6%
21290	Students	Guidance Services - Other Guidance Services	\$5,743	\$1,513	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$81,707	\$123,005	\$126,332	\$133,156	63.0%	8.3%	5.4%
21390	Students	Health Services - Other Health Services	\$0	\$5,531	\$2,561	\$1,220	NA	-77.9%	-52.4%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$45,002	\$61,603	NA	NA	36.9%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$220	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$774,999	\$1,199,616	\$1,093,858	\$1,119,059	44.4%	-6.7%	2.3%
24900	School Administration	Other Support Services - School Admin.	\$76,332	\$102,812	\$123,236	\$127,210	66.7%	23.7%	3.2%
Student Instructional Support Total			\$1,310,919	\$1,952,801	\$1,802,882	\$1,905,652	45.4%	-2.4%	5.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$17,900	\$19,307	\$18,160	\$59,244	231.0%	206.9%	226.2%
23150	General Administration	Board of Education - Legal Services	\$4,393	\$5,726	\$0	\$617	-86.0%	-89.2%	NA
23160	General Administration	Board of Education - Promotion Expenses	\$2,511	\$591	\$537	\$114	-95.5%	-80.7%	-78.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$191,058	\$263,828	\$427,711	\$466,357	144.1%	76.8%	9.0%

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Washington Com Schools (1405)

Account				Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23220	General Administration	Executive Administration - Community Relations	\$8,043	\$15,341	\$295	\$889	-88.9%	-94.2%	201.3%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$9,745	\$68	\$7,294	\$2,357	-75.8%	3391.4%	-67.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$62,206	\$106,197	\$116,293	\$111,735	79.6%	5.2%	-3.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,144	\$0	\$0	\$0	-100.0%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$7,248	\$7,885	NA	NA	8.8%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$709,978	\$0	\$0	NA	-100.0%	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$0	\$10,900	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$251,517	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$20,140	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,279,264	\$1,944,529	\$1,797,611	\$2,561,313	100.2%	31.7%	42.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$298	\$221	\$19,965	\$5,629	1789.6%	2447.4%	-71.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$82,892	\$91,379	\$84,614	\$61,285	-26.1%	-32.9%	-27.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$902	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$260,672	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$7,575	\$8,305	\$11,805	\$12,927	70.6%	55.6%	9.5%
26600	Operation and Maintenance of Plant Services	Security Services	\$5,057	\$3,750	\$0	\$0	-100.0%	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$129,390	\$133,833	\$153,560	\$268,814	107.8%	100.9%	75.1%
27010	Student Transportation	Service Area Direction	\$79,105	\$96,073	\$51,902	\$5,213	-93.4%	-94.6%	-90.0%
27100	Student Transportation	Vehicle Operation	\$164,476	\$240,383	\$154,676	\$146,599	-10.9%	-39.0%	-5.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$65,241	\$46,090	\$21,672	\$13,702	-79.0%	-70.3%	-36.8%
27500	Student Transportation	Insurance on Buses	\$5,888	\$28	\$283	\$0	-100.0%	-100.0%	-100.0%
27700	Student Transportation	Contracted Transportation Services	\$275,690	\$292,949	\$462,785	\$446,910	62.1%	52.6%	-3.4%
27900	Student Transportation	Other Student Transportation Services	\$128,839	\$159,200	\$145,035	\$104,000	-19.3%	-34.7%	-28.3%
31100	Food Services Operations	Service Area Direction	\$27,113	\$24,689	\$29,794	\$30,414	12.2%	23.2%	2.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$263,359	\$430,323	\$551,387	\$559,891	112.6%	30.1%	1.5%
31400	Food Services Operations	Food Purchases	\$307,736	\$405,025	\$654,763	\$678,545	120.5%	67.5%	3.6%
31900	Food Services Operations	Other Food Services	\$45,952	\$90,203	\$79,643	\$114,785	149.8%	27.3%	44.1%
Overhead and Operational Total			\$3,447,588	\$5,339,534	\$4,797,035	\$5,670,125	64.5%	6.2%	18.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$2,608	\$0	\$0	NA	-100.0%	NA
33300	Category not Specified	Civic Services	\$0	\$5,566	\$5,590	\$1,347	NA	-75.8%	-75.9%
33400	Category not Specified	Athletic Coaches	\$89,919	\$100,312	\$85,015	\$72,885	-18.9%	-27.3%	-14.3%
33920	Other Community Services	Contributions to Historical Societies	\$600	\$600	\$0	\$0	-100.0%	-100.0%	NA
33990	Other Community Services	Other	\$6,542	\$0	\$158,204	\$37,863	478.8%	NA	-76.1%
41000	Category not Specified	Land Acquisition and Development	\$1,316	\$49,460	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$510,837	\$2,650	\$74,102	\$0	-100.0%	-100.0%	-100.0%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$1,733	\$0	\$0	NA	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$299,596	\$1,561,149	\$10,825	\$9,783	-96.7%	-99.4%	-9.6%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$38,971	\$19,733	\$15,521	NA	-60.2%	-21.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$113,814	\$84,396	\$131,528	\$96,014	-15.6%	13.8%	-27.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$265,948	\$231,967	\$140,099	\$68,654	-74.2%	-70.4%	-51.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$58,056	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$715,825	\$651,071	\$705,650	\$678,265	-5.2%	4.2%	-3.9%
51600	Principal on Debt	Other DLGF Approved Debt	\$19,853	\$438	\$0	\$11,543	-41.9%	2535.4%	NA
52100	Interest on Debt	Bonds	\$47,972	\$128,929	\$484,350	\$508,540	960.1%	294.4%	5.0%
52200	Interest on Debt	Temporary Loans	\$132,830	\$214,760	\$89,014	\$73,097	-45.0%	-66.0%	-17.9%
53100	Lease Rental	Buildings-Principal	\$1,175,000	\$977,780	\$1,424,850	\$1,596,850	35.9%	63.3%	12.1%
53150	Lease Rental	Buildings-Interest	\$0	\$1,021,000	\$965,650	\$799,150	NA	-21.7%	-17.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$73,390	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$3,511,497	\$5,073,388	\$4,294,609	\$3,969,510	13.0%	-21.8%	-7.6%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$63,321	\$0	\$0	\$0	NA	NA	NA

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Washington Com Schools (1405)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SIS NA PERF - 2007 Account Code	\$11,992	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$14,580	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$843	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$534,488	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$98,225	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$100,446	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$6,902	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$2,324,204	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$424,181	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$389,885	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$29,782	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$2,852	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$546	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$374	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$39	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$441,138	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$4,443,798	\$0	\$0	\$0	NA	NA	NA